

Field Office FMS 2108 Review\Certification Standard Operating Procedures

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Section 1: FMS 2108 Field Office Guidance

1.1 Purpose

The purpose of this document is to provide Standard Operating Procedures (SOP) to be used by field offices (FOs) for the FMS 2108, Year-End Closing Statement (2108), certification process. This SOP provides the minimum requirements to support the field office 2108 certification. Field offices may substitute a more comprehensive sampling methodology than provided by this guidance. (Note: This guidance does not apply to either the power marketing administrations (PMAs) or the Federal Energy Regulatory Commission (FERC)).

1.2 Background

The FMS-2108, Year-End Closing Statement, ties the cash balance to the ending unobligated balance at the Treasury Appropriation Fund Symbol (TAFS) level. TAFS fund resources are increased by cash (Column 5), other authorizations (Column 6), reimbursements earned and refunds (Column 7) and unfilled customer orders (Column 8). Fund resources are decreased by unpaid obligations, which are made up of undelivered orders (Column 9) and accounts payable and other liabilities (Column 10) to derive the unobligated balance.

Field Chief Financial Officer (CFO) certification of 2108 reports is a key internal control in support of the Department of Energy's (DOE) financial statement reporting process. Headquarters' (HQ) certification of the Department's year-end 2108 report is dependent on the field CFO certifications of interim and year-end reports. The independent auditors rely on the analysis performed by field CFOs to limit the amount of transactional testing in their financial statement audit designed to ensure that the Department's budgetary obligations and resources are properly reported.

In order for field CFOs to obtain an adequate confidence level of their accounting data, internal controls must be maintained. This is accomplished by following the guidance outlined in Chapter 5 of the DOE Accounting Handbook, and through performing monthly and quarterly reconciliation processes(outside the scope of this SOP) that include the following:

- Reconciliation of Budget Execution and Reporting System (BEARS)/Funds Control and Distribution System (FCDS) to the Purchase Order (PO) module,
- Reconciliation of the PO module to the General Ledger (GL), and
- Reconciliation of the Integrated Contract (IC) trial balances to the GL.

1.3 Procedures

A 2108 review and certification by each field CFO is required for second, third, and fourth quarters. Supporting documentation for these quarterly reviews should be maintained at the field office and be available for subsequent review. Field offices are encouraged to review their 2108 on a more regular basis. *(See Appendix A for the detailed instructions on procedures for running the DOE 2108 by Allottee, the DOE 2108 Column reports, and the DOE Status of Funding by Program Parent Report in STARS.)*

1.3.1 Columns on the FMS 2108 and Descriptions

The USSGL selection criteria for the FMS 2108 are as follows:

FMS 2108 Created from FACTS-II Data										
(NOTE: ALL ENDING BALANCES UNLESS OTHERWISE INDICATED)										
Column 1 Appropriation	Column 2 Preclosing Unexpended	Column 3 Increases and Recissions	Column 4 Unob. & Ob. Bal. Withdrawn or Cancelled	Column 5 Postclosing Unexpended Balance	Column 6 Other Authorizations	Column 7 Reimbursements Earned	Column 8 Unfilled Customer Orders	Column 9 Undelivered Orders	Column 10 Accounts Payable & Other Liabs.	Column 11 Unobligated Balance
Provided Parent Approp and Sub Acct	Given by Treasury Cash Balance (from table at yearend)		4350+ 4391	1010		4081 + 4082 + 4083 + 4123 + 4126 + 4137 + 4166 + 4168 + 4171 + 4199 + 4225 + 4232 + 4233 + 4234 + 4251+ 4281+ 4283+ 4285+ 4286 + 4287	4221 + 4230	4801+ 4831+ 4871+ 4881	4124 + 4127 + 4172 + 4901 + 4931 + 4971 + 4981 + 4320	4157 + 4158 + 4382 + 4383 + 4394 + 4397 + 4398 + 4399 + 4420 + 4430 + 4450 + 4510 + 4610 + 4620 + 4630 + 4650 + 4700 + 4720
911					1611+1621					
921					1120+1130					
931					1631+1638					
941 (Indef)		4131	4135 (AT=P) + 4136 (END-BEG BAL)	4132 (AT=S) + 4133 + 4134 + 4135(AT=S)	4131 + 4132 (AT=S) + 4133 + 4134 + 4135 + + 4136 + 4139(BEG BAL)					
951 (Indef)		4141	4145	4140 + 4143 + 4144	4140 + 4141+4143+ 4144 + 4145+4149(BEG BAL)					
971					1610+ 1630					
NOTE: Columns 3 & 4 don't appear on Departmental FMS-2108 reports.										

Notes:

- Columns 2- 4 do not appear on the DOE 2108 reports and they do not apply to the field offices.
- DOE does not use all of the above referenced United States Standard General Ledger (USSGL) accounts.
- Column 11 on the DOE allottee 2108 is a calculated column (columns 5 + 6 + 7 + 8 - 9 -10 = column 11). Column 11 is based upon the USSGL selection criteria at the Departmental level.
- Column 5 on the DOE allottee 2108 consists of all sub-accounts except 10101000.

Columns of the allottee 2108 are to be reviewed in accordance with the following guidance.

1.3.1.1 Treasury Appropriation Fund Symbol (Column 1)

The Department of the Treasury (Treasury) provides the appropriation fund symbol with sub-accounts.

1.3.1.2 Pre-closing Unexpended Balance (Column 2)

Treasury provides balances based upon DOE's SF 224, Statement of Transactions (SF-224), warrants and transfer activity.

1.3.1.3 Increases and Rescissions (Column 3)

These are increases and decreases in the following SGL accounts: Current Year Contract Authority Realized (4131) and Current Year Borrowing Authority Realized (4141). (Note: Bonneville Power Administration (BPA) is the Department's only office with contract and borrowing authority.)

1.3.1.4 Unobligated and Obligated Balances Withdrawn/Cancelled (Column 4)

These are obligated and unobligated balance withdrawals or cancellations. (Note: This column is only used at the Department level and BPA.)

1.3.1.5 Post-closing Unexpended Balance (Column 5 – Cash)

Review and explain negative cash balances. (NOTE: Negative cash balances for federal reimbursable funds are to be expected, but those negative balances should be offset by reimbursements earned balances (Column 7)). The federal reimbursable funds are:

Fund	Description
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00110	3A - 89X0212 - Federal Energy Regulatory Commission, Reimbursable Work, Federal
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00556	3Y - 89X0224 - Energy Supply Research and Development Activities, Reimbursable Work, Federal
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00910	3T - 89X0240 - Weapons Activities, Reimbursable Work, Federal
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01353	3L - 89X0302 - Southeastern Power Administration, Reimbursable Work, Federal
-------	--

01404	3N - 89X0303 - Southwestern Power Administration, Reimbursable Work, Federal
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02504	3U - 89X5068 - Western Area Power Administration, Reimbursable Work, Federal
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1.3.1.6 Other Authorizations (Column 6)

This balance represents Record Type 7 (RT7) balances which are unrealized discounts, imprest funds, unamortized discounts/premiums of zero coupon bonds, contract authority, authority to borrow from Treasury, authority to borrow from the public, investment in Treasury securities, investment in agency securities, investment in non-Federal securities. (This column is reviewed by the EFASC Accounting Branch and BPA.)

1.3.1.7 Reimbursements Earned and Refunds (Column 7 – SGL 4251)

1. Run the STARS Report ***DOE Budgetary Reimbursements Earned Report*** (a paper report) or ***DOE Budgetary Reimbursements Earned Report (CSV output)*** (a data dump) by allottee. This report provides the federal receivable balances (Reimbursements and Other Income Earned-Receivable - SGL 4251) by Work for Other (WFO) number and Reporting Entity.
 - a. Verify that the total of the report agrees with the total of Column 7 on the allottee 2108.
 - b. Review and explain any WFO number with a negative balance.
 - c. Verify that the WFO number balances can be reconciled to the customer order source documents for the “selected” WFO numbers and verify that the budgetary balances agree with the proprietary receivable balances.

(Note: A random sample of reimbursements earned transactions will be selected from the STARS report. An asterisk on the report will denote the selected sample. The sampling criterion is based upon 5% of the total WFO transactions or 10 random transactions, whichever is less. Based upon the results of your sample, take appropriate actions. Identified discrepancies should be corrected and the sample should be expanded if systemic discrepancies are found.)

2. Run the STARS Report ***DOE Budgetary Reimbursements Earned w/o Activity for 12 Months Report*** (a paper report) or ***DOE Budgetary Reimbursements Earned w/o Activity for 12 Months Report (CSV output)*** (a data dump) by allottee. This report lists federal receivable balances that have not had activity in periods 2-14 for the past 12 months. Review these orders to ensure they are valid and take corrective action as needed.

1.3.1.8 Unfilled Customer Orders (Column 8 – SGL 4221)

1. Run the STARS Report ***DOE Unfilled Customer Orders Report*** (a paper report) or ***DOE Unfilled Customer Orders Report (CSV output)*** (a data dump) by allottee. This report provides the unfilled customer orders (Unfilled Customer Orders Without Advance - SGL 4221) balances by WFO number and Reporting Entity.

- a. Verify that the total of the report agrees with the total of Column 8 on the allottee 2108.
- b. Review and explain any WFO number with a negative balance.
- c. Verify that the WFO number balances can be reconciled to the customer order source documents for the “selected” WFO numbers.

(Note: A random sample of unfilled customer orders transactions will be selected from the STARS report. An asterisk on the report will denote the selected sample. The sampling criterion is based upon 5% of the total WFO transactions or 10 random transactions, whichever is less. Based upon the results of your sample, take appropriate actions. Identified discrepancies should be corrected and the sample should be expanded if systemic discrepancies are found.)

2. Run the STARS Report ***DOE Unfilled Customer Orders w/o Activity for 12 Months Report*** (a paper report) or ***DOE Unfilled Customer Orders w/o Activity for 12 Months Report (CSV output)*** (a data dump) by allottee. This report lists unfilled customer orders by WFO numbers that have not had activity in periods 2-14 for the past 12 months. Review these orders to ensure they are valid and take corrective action as needed.

1.3.1.9 Undelivered Orders and Contracts (Column 9 – SGLs 4801, 4831, 4871, 4881)

1. Run the STARS Report ***DOE Undelivered Orders Report*** (a paper report) or ***DOE Undelivered Orders Report (CSV output)*** (a data dump). This report provides Contract Identification Number (CID) and fund detail to support column 9 of the 2108 when run for the parent fund.
 - a. Verify that the total of the report agrees with the total of Column 9 on the 2108.
 - b. Review and explain any CID with a negative balance.
 - c. Verify that the CID balances can be reconciled to the obligating source document for the selected CID's.
 - (1) Assure that the total amount of the contract agrees with the total amount obligated in STARS.
 - (2) Run the Contract Data Report (CDR) in the PO Module to get cumulative costs and verify that total obligations less cumulative costs equal the undelivered orders balance. (Note: SGL 4802, Undelivered Orders, Obligations-Prepaid/Advanced, is not included in Column 9 and will be a valid reconciling difference between undelivered orders as calculated above versus the Column 9 balance.)

- (3) Assure that the obligation is valid (e.g., not past the end date of the contract, or not having any activity for a prolonged period of time). You may need to contact the contracting officer to determine whether the contract is still valid.
- (4) Review cost accruals made to the contract and verify that any changes to the automated accrual process adjustments are properly supported. If the undelivered order balance exceeds \$1 million and the approving official did not make a change to the automated accrual process adjustment, verify that no change should have been made. (Note: The Vendor Invoice Approval System (VIAS) provides detailed information on the automated accrual process adjustments and subsequent approving official changes to those accruals.)

(Note: A random sample of undelivered orders will be selected from the STARS report. An asterisk on the report will denote the selected sample. The sampling criterion is based upon 5% of the total transactions or 10 random transactions, whichever is less, excluding ICs and Non-Integrated Major Operating Contractors. (FOs must notify the Office of Finance and Accounting annually with changes to their Non-Integrated Major Operating Contractors. When this guidance refers to ICs, the intent is to include both ICs and Non-Integrated Major Operating Contractors.) Based upon the results of your sample, take appropriate actions. Identified discrepancies should be corrected and the sample should be expanded if systemic discrepancies are found.)

2. Run the STARS Report ***DOE Undelivered Orders w/o Activity for 12 Months Report*** (a paper report) or ***DOE Undelivered Orders w/o Activity for 12 Months Report (CSV output)*** (a data dump) by allottee. This report lists undelivered orders that have not had activity in periods 2-14 for the past 12 months. Review these CIDs to ensure they are valid and take corrective action as needed.
3. All IC undelivered orders balances should be reviewed at least once per fiscal year. Confirm that the undelivered orders balances in STARS for IC's agree with total cumulative obligations in BEARS/FCDS less total cumulative costs as reported by the IC. The IC undelivered orders balance on the 2108 should tie to the cumulative obligations less cumulative costs in the PO module.
4. Run the ***DOE Status of Funding by Program Parent Report***. (See *Appendix A, Section 2.1.3, for detailed instructions on procedures for running this report.*) The uncosted obligations balance by allottee should agree with the 2108 undelivered orders balance except for SGL 4802 balances.

1.3.1.10 Accounts Payable and Other Liabilities (Column 10 – SGLs 4901, 4931, 4971, 4981)

1. Run the STARS Report ***DOE Budgetary Accounts Payable Report*** (a paper report) or ***DOE Budgetary Accounts Payable Report (CSV output)*** (a data dump) for the parent fund. This report provides CID and fund detail to support column 10 of the 2108.

- a. Verify that the total of the report agrees with the total of Column 10 on the 2108.
- b. Review and explain any CID with a negative balance.
- c. Verify that the CID balances can be reconciled to the obligating source documents for the selected CIDs and verify that the budgetary balances agree with the proprietary accounts payable balances.

(Note: A random sample of accounts payable transactions will be selected from the STARS report. An asterisk on the report will denote the selected sample. The sampling criterion is based upon 5% of the total transactions or 10 random transactions, whichever is less, excluding ICs. Based upon the results of your sample, take appropriate actions. Identified discrepancies should be corrected and the sample should be expanded if systemic discrepancies are found.)

2. Run the STARS Report ***DOE Budgetary Accounts Payable w/o Activity for 12 Months Report*** (a paper report) or ***DOE Budgetary Accounts Payable w/o Activity for 12 Months Report (CSV output)*** (a data dump) by allottee. This report lists accounts payable that have not had activity in periods 2-14 for the past 12 months. Review these CIDs to ensure they are valid and take corrective action as needed.

1.3.1.11 Unobligated Balance (Column 11 – this is a calculated column on the allottee 2108s)

Review, research, and explain any abnormal (in most cases that means negative) balances in Column 11.

(NOTE: Negative balances in Column 11 are normal balances for unrealized discounts (RT7=911) and unamortized discounts/premiums of zero coupon bonds (RT7=931). Other negative balances are considered abnormal.)

1.3.1.12 Comprehensive Review of the 2108

1. Review all Treasury Appropriation Fund Symbols (TAFS) that are to be canceled at year-end and take action to assure that all reimbursements earned (Column 7), unfilled customer orders (Column 8), undelivered orders (Column 9), and accounts payable (Column 10) balances have been eliminated by year-end.
2. Run the prior year 2108 for the quarter and compare to the current quarter. Explain any total column quarter variances of 20% that are greater than \$1 million.
3. Negative balances at the TAFS level for cash (Column 5), reimbursements earned (Column 7), unfilled customer orders (Column 8), undelivered orders (Column 9), accounts payable (Column 10), and unobligated balance (Column 11) should be footnoted. Those footnotes must be provided to HQ as an attachment to the CFO certification of the 2108. The following are sample footnotes:

- a. The credit balance of (\$4,462,236.62) in column 5 for 89X0240 is the result of a credit cash balance in the federal reimbursable fund 00910 that is fully offset by reimbursements earned balances in column 7.
- b. The credit balance of (\$23,073.11) in column 10 for 89X0240 is the result of a timing difference between payments made and collections received for CID AB00001 in fund 00911 (Inter-entity activity).
- c. The credit balance of (\$759.25) in column 9 for 894/50243 is the result of duplicate cost entries for CID AB00002. This error was identified after year-end close and will be corrected with October data.

1.4 Field Office Certification

Field CFOs are required to certify the 2108 report for the second, third, and fourth quarters. Second and third quarter certifications are due to the Director, Office of Finance and Oversight, 30 days after the end of the quarter. Fourth quarter certification due dates will be published in the DOE Year-End Guidance. The 2108 certification consists of the CFO 2108 certification and checklist and appropriate attachments. *(See Appendix B for a copy of the checklist and CFO certification statement).*

Section 2: Appendices

2.1 Appendix A – FMS 2108 Field Office Operational Procedures

2.1.1 DOE FMS 2108 By Allottee Report

THE FOLLOWING STARS FMS 2108 REPORTS CAN BE RUN BY ALLOTTEE:

DOE 2108 BY ALLOTTEE	FMS 2108 by allottee with information at the Treasury Appropriation Fund Symbol (TAFS) level. <u>This is the report that should be certified.</u>
DOE 2108 BY ALLOTTEE & SGL	FMS 2108 by allottee with TAFS information given provided by SGL.
DOE 2108 BY ALLOTTEE & FUND	FMS 2108 by allottee with TAFS information provided at the fund level.
DOE 2108 BY ALLOTTEE, FUND, SGL	FMS 2108 by allottee with TAFS Information provided by fund and SGL.

TO RUN THE FACTS II FMS 2108 IN STARS:

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Reports click on Request Financial.
3. Under the Individual Report Tab, enter one of the following in the Report field:
 - DOE 2108 BY ALLOTTEE
 - DOE 2108 BY ALLOTTEE & SGL
 - DOE 2108 BY ALLOTTEE & FUND
 - DOE 2108 BY ALLOTTEE, FUND SGL
4. Fill in the Period field (JUN-05, JUL-05, etc.).
5. Tab over to place the cursor in the Segment Override field.
6. Double click on the List of Values (LOV) icon (...) to bring up the Accounting Flexfield (AFF) screen.
7. Click the Clear button. You will need to enter the allottee. Click OK.
8. Place a check mark beside your report, click the Submit button, and record your Request ID.
9. To locate and run your report, click on View from the Menu bar and select Requests.
10. Ensure that the All My Request button is selected and click Find.
11. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
12. Click on the View Output button after the report Phase indicates “Completed” and the Status is “Normal” to view the report on the screen.
13. To print a copy of the report, close the view screen and click on Tools from the Menu bar and select reprint. Fill in the number of copies you want, select the printer and click OK.

2.1.2 DOE FMS 2108 Column Reports

TO RUN THE DOE FMS 2108 COLUMN REPORTS IN STARS:

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Others double click on Run and choose Single Request and click the OK button.
3. Click on the List of Values (LOV) icon (...) for the Request Name and select one of the following reports:
 - DOE Budgetary Reimbursements Earned Report
 - DOE Budgetary Reimbursements Earned Report (CSV output)
 - DOE Budgetary Reimbursements Earned w/o Activity for 12 Months Report
 - DOE Budgetary Reimbursements Earned w/o Activity for 12 Months Report (CSV output)
 - DOE Unfilled Customer Orders Report
 - DOE Unfilled Customer Orders Report (CSV output)
 - DOE Unfilled Customer Orders w/o Activity for 12 Months Report
 - DOE Unfilled Customer Orders w/o Activity for 12 Months Report (CSV output)
 - DOE Undelivered Orders Report
 - DOE Undelivered Orders Report (CSV output)
 - DOE Undelivered Orders w/o Activity for 12 Months Report
 - DOE Undelivered Orders w/o Activity for 12 Months Report (CSV output)
 - DOE Budgetary Accounts Payable Report
 - DOE Budgetary Accounts Payable Report (CSV output)
 - DOE Budgetary Accounts Payable w/o Activity for 12 Months Report
 - DOE Budgetary Accounts Payable w/o Activity for 12 Months Report (CSV output)
4. Click the OK button.
5. Complete the required report parameters as follows:
 - a. Click on “Allottee From” LOV (...)
 - b. Fill out “Allottee Low” and “Allottee High” with allottee (01, 02, etc.)
 - c. Fill out “Fund Parent” with S2108 to select all funds in the 2108
 - d. Fill out the “Period Name” with the year-to-date period (MAR-06, etc.).
6. Once report parameters are filled out click on OK button.
7. The View Request Screen will come up.
8. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
9. Click on the View Output button after the report Phase indicates “Completed” and the Status is “Normal” to view the report on the screen.
10. To print a copy of the report, close the view screen and click on Tools from the Menu bar and select reprint. Fill in the number of copies you want, select the printer and click OK. (NOTE: CSV output provides a data dump that can be downloaded into excel and manipulated via pivot tables.)

2.1.3 DOE Status of Funding Report

TO RUN THE DOE STATUS OF FUNDING REPORT IN STARS:

1. After logging into STARS select GL Inquiry from the Applications screen.
2. Under Others double click on Run and choose Single Request and click the OK button.
3. Click on the List of Values (LOV) icon (...) for the Request Name and select DOE Status of Funding by Program Parent Report.
4. Click the OK button.
5. Complete the required report parameters as follows:
 - a. Click on "Period Name" LOV (...) and double click on the period to select (MAR-06, etc.).
 - b. Click on "Fund From" LOV (...) and fill out Low with "00000" and High with "zzzzz". Click on OK button.
 - c. Click on "Appropriation Year" LOV (...) and fill out Low with "0000" and High with "zzzz". Click on OK button.
 - d. Click on "Allottee From" LOV (...) and fill out Low and High with requested allottee (01, 02, etc.). Click on OK button.
 - e. Click on "Object From" LOV (...) and fill out Low with "00000" and High with "zzzzz". Click on OK button.
 - f. Click on "Program Parent From" LOV (...) and fill out Low with "0000000" and High with "zzzzzzz". Click on OK button.
6. Once report parameters are filled out click on OK button.
7. Click on the Submit button.
8. The View Request Screen will come up.
9. Click the Refresh Data button periodically until your report is completed. There should be a blue bar next to your report with the corresponding Request ID number.
10. Click on the View Output button after the report Phase indicates "Completed" and the Status is "Normal" to view the report on the screen.
11. To print a copy of the report, close the view screen and click on Tools from the Menu bar and select reprint. Fill in the number of copies you want, select the printer and click OK.

2.2 Appendix B – CFO FMS 2108 Checklist and Certification Statement

Title & Column	Procedure	Completed/ N/A (*)
General Guidance	Verify reconciliation of BEARS/FCDS to the PO module.	
	Verify reconciliation of the PO module to the GL.	
	IC trial balance reconciliation process completed.	
Cash (Column 5)	Review and explain negative balances.	
Reimbursements Earned (Column 7)	Report total agrees with column total.	
	Review and explain WFO numbers with a negative balance.	
	Verify WFO numbers reconcile to source documents and proprietary receivables.	
	Review WFO numbers with no activity for 12 months.	
Unfilled Customer Orders (Column 8)	Report total agrees with column total.	
	Review and explain WFO nos. with a negative balance.	
	Verify WFO numbers reconcile to source documents.	
	Review WFO numbers with no activity for 12 months.	
Undelivered Orders and Contracts (Column 9)	Report total agrees with column total.	
	Review and explain CIDs with a negative balance.	
	Verify CIDs reconcile to source documents.	
	Review CIDs with no activity for 12 months.	
	Review IC undelivered orders balances once a year.	
	Verify DOE Status of Fund unobligated balances (without SGL 4802) agree with undelivered orders.	
Accounts Payables and Other Liabilities (Column 10)	Report total agrees with column total.	
	Review and explain CIDs with a negative balance.	
	Verify CIDs reconcile to source documents and agree with proprietary accounts payable.	
	Review CIDs with no activity for 12 months.	
Unobligated Balance (Column 11)	Review, research, and explain any abnormal (in most cases that means a negative) balances.	
Comprehensive Review of the 2108	Review all TAFS to be cancelled at year end.	
	Compare current quarter 2108 to prior quarter 2108.	
	Footnote TAFS level negative balances for Columns 5, 7, 8, 9, 10, and 11. Provide footnotes to HQ with CFO certification.	

* On a separate attachment to this checklist, provide a brief explanation of any exceptions noted in your review.

CFO FMS 2108 Certification

CFO Certification

I certify that the obligation balances in each appropriation account of the field office reflect proper existing obligations and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise meet the criteria of 31 USC 1501(A). This FMS 2108 certification checklist has been completed in accordance with the Field Office FMS 2108 Review/Certification Standard Operating Procedures.

Field CFO Signature

Date